

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF GEORGIA
COLUMBUS DIVISION

FILED
U.S. DISTRICT COURT
MIDDLE GEORGIA

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WILLIAM J. WRIGHT,
Plaintiff

CIVIL ACTION FILE NO.:

DEPUTY CLERK

VS.

4 : 0 4 -cv- 56-2

UNITED STATES OF AMERICA and
INTERNAL REVENUE SERVICE,
Defendants

COMPLAINT

COMES NOW the above named Plaintiff, and files this his Complaint for a refund of income taxes collected by the Internal Revenue Service, an agency of the Defendant, United States of America and for Declaratory Judgment that the income tax law of 1913, is unconstitutional as applied to African Americans, and for cause, states as follows:

1.

Plaintiff is a citizen of the United States, but not received as such, as contemplated by the 14th Amendment to the United States Constitution. Plaintiff resides residing in Columbus, Muscogee County, Georgia, having been born in that city on March 4, 1940. Plaintiff is a Veteran of the Armed Services of the United States having volunteered for the United States Army in 1963 and received an honorable discharge in 1965, and is subject to the jurisdiction of this Court.

2.

The Defendants are the United States of America, and the Internal Revenue Service.

3.

This is an action to recover income taxes paid by reason of the unconstitutionality of the Income Tax law of 1913, as said law related to African Americans upon its passage by the 63rd Congress, Session I, Chapter Sixteen, Section II. This Court has jurisdiction of this matter pursuant to 28 USC § 46 (a), Internal Revenue Code 26 § 742 2 (a), and (b).

4.

Plaintiff shows that he filed a claim for a refund with a representative of the Secretary of the Treasury which claim was denied by letter dated, April 2, 2004, a copy of which is attached hereto.

5.

Recovery is sought for the tax years 1963 to 1995, during which period Plaintiff filed income tax returns with the Internal Revenue Service and paid income taxes on account of such returns in the approximate amount of \$25,000.00. Said amount being wrongfully collected.

6.

The Income Tax law of 1913 is unconstitutional in its application to African Americans in violation of the equal protection clause of the 14th Amendment to the U.S. Constitution as more fully appears below.

7.

The Income Tax law of 1913 is unconstitutional in its application to African Americans in violation of the due process clause of the 14th Amendment to the U.S. Constitution as more fully appears below.

8.

The Income Tax law of 1913 is unconstitutional in its application to African Americans because the law could only apply to "Citizens and Aliens" and African Americans could not be considered neither citizen nor alien by reason of the denial of basic rights of citizenship, and the conditions upon which caused their arrival to the country of the Defendants. To impose a tax upon all other persons "though not citizens" is unconstitutional on its face for lack of some nexus to the taxing government and the persons to be taxed.

9.

The Fourteenth Amendment provides that "all persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States of America." Basic rights of citizenship had been deprived to African Americans in 1913, therefore could not be

considered citizens for the purpose of taxation. A citizen is defined as "one who under the constitution of the United States, or of a particular state, is a member of the political community, owing allegiance and being entitled to the enjoyment of full civil rights." Citizenship has substance, and privileges and immunities must be regarded as fundamental in citizenship. When these rights are denied a race of people based solely on the color of their skin the mantle of citizenship in a legal and moral sense is effectively stripped away, and reduced to citizens in name only. By definition citizenship is indivisible; and a denial of any part of the rights of citizens is a denial of the whole.

10.

The ruling Plessy vs. Fergurson (1896) brought about the era of the second African American holocaust, called "Jim Crow." Notwithstanding the 14th Amendment granting citizenship, Plessy denied citizenship, to African Americans by legalizing discrimination, segregation, and worst, in violation of the grant of citizenship as contemplated by the 14th Amendment.

11.

The ruling in denied African Americans civil freedom which is the very essence of citizenship. It has been said that "personal liberty consists in the power of locomotion, of changing situation, or removing one's person to whatever places one's own inclination may direct, without restraint, unless by due process of law."

12.

Plaintiff shows that in 1913, African Americans were denied the advantages of citizenship by depriving them of access to capital and employment. This denial is a further violation of the citizenship clause of the 14th Amendment by a deprivation of equality of opportunity to compete in the market place and enjoy the advantages of citizenship. The City of Columbus, Georgia, did not employ African American Police Officers until January, 1952. However, they could only arrest Negroes. They were required to call White Officers to detain White Violators.

13.

The ruling in Plessy denied African Americans all the civil rights that pertain to freedom and citizenship in blatant violation of the equal protection clause and due process clause of the 14th Amendment all while acting under the sanction of law by the Defendants.

14.

The most devastating aspect of the denial of citizenship was equality of education. It was stated in Brown vs. Board of Education (1954), in overruling Plessy in part that "segregation of Caucasian and African American children in public schools has a detrimental effect upon the African American children. The impact is greater when it has the sanction of law; to separate them from others of similar age and qualifications solely because of their race generates a feeling of inferiority as to their status in the community that may affect their hearts and minds in a way unlikely ever to be undone."

15.

In 1951, the Georgia Legislature passed stringent segregation provisions in its appropriations bill by stipulating that should a Negro enter any white unit of the university system, all university funds for all units would be cut off.

16.

In 1953, the Georgia Legislature passed a constitutional amendment permitting the state to turn state, county and city tax money over to private school operators in order to maintain segregation. African Americans were paying these very taxes to be used to aid others maintain segregation and discrimination against them in violation of the equal protection clause of the 14th Amendment. This was tantamount to theft by taking.

17.

In 1954, the State of Georgia established a school segregation commission ultimately comprised of 21 members to begin a study on continuing separate schools for Negro and White pupils before the U.S. Supreme Court ruled on the issue.

18.

In 1953, the District of Columbia Appeals Court ruled that Washington restaurants may refuse legally to served Negroes, and said any change in discrimination policies should be made by Congress. The ruling killed laws of 1872 and 1873 which barred discrimination in eating places because of race.

19.

On January 10, 1951, in the City of Columbus, Georgia, a Negro women, Juanita Walker, was sentenced to 30 days in the stockade for disorderly conduct arising from an incident which occurred on January 3rd, on a city bus, when the driver told her to take a seat in the back of the bus. When she questioned that there were no seats in the back and attempted to leave the bus she was pushed out the door and assaulted by the bus driver who was not charged with any violation of the law.

20.

The income tax law of 1913 is unconstitutional as applied to African Americans because of the long period of involuntary servitude, and conditions subsequent thereto which afforded others the opportunity to amass huge fortunes while paying no income taxes whatsoever.

21.

In 1913, the ruling Plessy had been sanctioned for 17 years and segregation and discrimination were solidly entrenched, and continues to this day, while African Americans paid, and are still paying income taxes pursuant to the income tax law of 1913. This law was, and is, unconstitutional as applied to African Americans for the reasons stated above.

22.

The issues to be determined by this Complaint are as follows:

1. In 1913 were African Americans suffering under the yoke of racial discrimination and segregation sanctioned by law?
2. The definition of citizenship as contemplated by the 14th Amendment.

3. At what point subsequent to the ruling in Plessy that the rights of citizenship were restored to African Americans?
4. Whether the income tax law is unconstitutional as applied to African Americans prior to 1965.

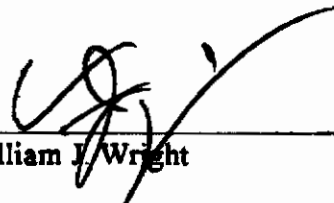
23.

Upon information and belief the Defendants are in the process of enforcing illegal laws against the Plaintiffs and there is no adequate remedy at law and he will suffer irreparable damage unless the Defendant, United States of America through its agent, Internal Revenue Service is restrained and enjoined from attempting to enforce its laws, rules, or regulations regarding the filing of tax returns and collections of taxes allegedly owed until the issues raised in this Complaint are ruled upon by the Court.

WHEREFORE, Plaintiff prays:

- (a) That Plaintiff be awarded a credit for income tax already paid against that which maybe presently assessed;
- (b) That the Court rule that the income tax law of 1913 be declared unconstitutional as applied to African Americans;
- (c) For trial by jury;
- (d) That the Internal Revenue Service be retrained and enjoined from further actions in enforcement of its laws, rules, or regulations with regard to the Plaintiff.
- (e) For such other relief as unto the Court deems just or equitable;

This 17th day of May, 2004.


William J. Wright

905 Third Avenue
Columbus, Georgia 31901
(706) 323-6588

CERTIFICATE OF SERVICE

I, the undersigned do hereby certify that I have, this day, served a true and correct copy of the foregoing COMPLAINT AND SUMMONS upon:

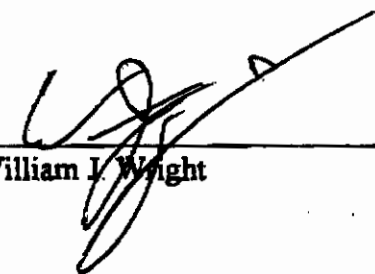
Maxwell Wood
United States Attorney
433 Cherry Street
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Macon, Georgia 31201

John Snow
Secretary of Treasury
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Washington, D.C. 20220

Honorable John Ashcroft
Attorney General of United States
Department of Justice
Room 4400
950 Pennsylvania Avenue, N.W.
Washington, D.C. 20530-0001

This 17th day of May, 2004.

By Certified Mail.



William J. Wright

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